

MICHAEL MENDEZ

Mayor

CHERI KELLEY

Vice Mayor

JESSE M. LUERA

Councilmember

RICK RAMIREZ

Councilmember

GORDON STEFENHAGEN

Councilmember

ERNIE V. GARCIA

City Manager



City of
NORWALK

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July 2, 2003

Ms. Violet Verona-Lukens, Executive Officer
Board of Supervisors, Los Angeles County
Room 383, Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Ms. Verona-Lukens:

The Norwalk City Council at its July 1, 2003 meeting, adopted:

- ♦ Resolution No. 03-40, calling and giving notice of the holding of a Special Municipal Election to be held on Tuesday, September 30, 2003; and
- ♦ Resolution No. 03-41, requesting the Board of Supervisors of the County of Los Angeles to render specified services to the City relating to the conduct of a Special Municipal Election to be held on Tuesday, September 30, 2003.

A certified copy of each of the resolutions is enclosed.

Sincerely,

Gail A. Vasquez
City Clerk

cc: Conny McCormack, Registrar-Recorder/County Clerk – Elections Division
Martin & Chapman Co.

RESOLUTION NO. 03-40

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NORWALK CALLING AND GIVING NOTICE OF THE HOLDING OF A SPECIAL MUNICIPAL ELECTION ON TUESDAY, SEPTEMBER 30, 2003, FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF THE CITY A PROPOSED ORDINANCE TO RATIFY CONTINUING COLLECTION OF THE CITY'S EXISTING UTILITY USER TAX

WHEREAS, the City Council of the City of Norwalk, desires to submit to the voters at a Special Municipal Election a proposed ordinance relating to the City's utility user tax; and

WHEREAS, the City Council is authorized and directed by statute to submit the proposed ordinance to the voters;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF NORWALK, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. Pursuant to the requirements of the laws of the State of California relating to general law cities, there is called and ordered to be held in the City of Norwalk, California, on Tuesday, September 30, 2003, a Special Municipal Election for the purpose of submitting to the voters of the City of Norwalk the measure specified in Sections 2 and 3, below. The continued collection of a utility users tax as a general tax at a rate not to exceed five and one-half percent (5½ %) is hereby proposed pursuant to Article XIII C, Section 2(b) of the California Constitution and Government Code Sections 53723 and 53724. Pursuant to Government Code Section 53724(d) and Elections Code Section 9222, it is the intent of the City Council that the measure be submitted to the voters of Norwalk at the aforementioned Special Municipal Election.

Section 2. The measure is being submitted to the voters for ratification at a special election prior to March of 2004 as agreed by the parties in *Howard Jarvis Taxpayers Ass'n. and Jerry Ori v. City of Norwalk, et al.*, Case No. VC038845 ("the stipulation"). The City Council hereby finds and declares by a unanimous vote that a fiscal emergency now exists in the City due to the lack of municipal revenue necessary to provide an acceptable level of municipal services that would ensue if collection of the tax does not continue. Given the state budget crisis and cuts in funding for local services, a continuing level of local revenue is immediately needed to fund a level of municipal services required to properly protect the public health, safety, and welfare. There is no scheduled regular municipal election prior to March of 2004. Given the existence of such a fiscal emergency situation and the requirements of the stipulation, pursuant to Article XIII C Section 2(b) of the California Constitution, the City Council hereby orders that the following measure be submitted to the voters at a special election, rather than the next regular municipal election:

Shall an ordinance be adopted to continue the existing 5 ½% utility user tax with exemptions for senior citizens and low income disabled persons?	YES
	NO

Section 3. The type of tax is a utility user tax imposed on users of telephone, electric, and gas utility services in the City, as defined in Exhibit A, to the extent permitted by state and federal law. The rate of the tax shall not exceed 5 ½% and utility service providers shall collect the tax from utility service users on the utility service bills, to be remitted to the City thereafter. The full text of the ordinance to be submitted to the voters is as follows:

"ORDINANCE NO. 1541

**AN ORDINANCE OF THE PEOPLE OF THE CITY OF
NORWALK RATIFYING THE CITY'S UTILITY USER TAX**

THE PEOPLE OF THE CITY OF NORWALK DO ORDAIN AS FOLLOWS:

Section A. Chapter 3.36 of the Norwalk Municipal Code ('Code') entitled 'Utility User Tax' which applies a five and one-half percent (5 ½%) tax rate on all telephone, electric and gas charges in the City of Norwalk is hereby ratified and approved as set forth in Chapter 3.36 of the Code as of July 1, 2003, attached hereto as Exhibit "A" and incorporated herein by this reference and the City is hereby authorized to continue to impose and collect the utility tax as provided by the terms set out in Chapter 3.36 of the Code.

Section B. In no event may the City Council alter the provisions of sections 3.36.060, 3.36.070, and 3.36.080 to increase the five and one-half percent (5 ½%) rate on telephone, electric and gas use without the approval of a majority of voters of the City, voting on the question of the tax rate; provided, however, the City Council is hereby authorized to amend any other provisions of Chapter 3.36 of the Code by three (3) affirmative votes of its members to, without limitation, carry out the general administrative purposes of Chapter 3.36 of the Code to reasonably implement the collection of the utility user tax through public utilities and other service suppliers as authorized in Chapter 3.36 of the Code.

Section C. It is the intent of the voters to apply the provisions of Chapter 3.36 of the Code to the fullest extent permitted by the law to ratify the City's previous and continued collection of the tax.

Section D. Low income disabled persons and senior citizens shall be exempt from the tax under criteria and procedures established from time to time by the City Council

Section E. This Ordinance shall be effective only if approved by a majority of voters voting thereon and shall go into effect ten (10) days after the vote is declared by the City Council."

Section 3. That the ballots to be used at the election shall be in form and content as required by law.

Section 4. That the City Clerk is authorized, instructed and directed to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.

Section 5. That the polls shall be open at seven o'clock a.m. of the day of the election and shall remain open continuously from that time until seven o'clock p.m. of the same day when the polls shall be closed, except as provided in §14401 of the Elections Code of the State of California.

Section 6. That pursuant to Elections Code §12310, a stipend for services for the persons named as precinct board members is fixed at the sum of \$100 for each inspector and \$75 for each Clerk for the election. The rental for each polling place, where a charge is made, shall be the sum of \$25 for the election. When required, the compensation of the custodian of a building shall be \$25 for the election.

Section 7. That in all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.

Section 8. That notice of the time and place of holding the election is given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

Section 9. That the City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED AND ADOPTED this 1st day of July, 2003


CHERI KELLEY
VICE MAYOR

ATTEST:

I, **Gail A. Vasquez**, City Clerk of the City of Norwalk, California **DO HEREBY CERTIFY** that the foregoing Resolution, being **Resolution 03-40** has been duly signed by the Vice Mayor and attested by the City Clerk, all at a regular meeting of the Norwalk City Council, held July 1, 2003, and that same was approved and adopted by the following vote to wit:

AYES: Councilmembers Luera, Ramirez and Stefenhagen, and Vice Mayor Kelley

NOES: None

ABSENT: Mayor Mendez



GAIL A. VASQUEZ
CITY CLERK

EXHIBIT "A"

Chapter 3.36 UTILITY USER TAX

Sections:

- 3.36.010 Title.
- 3.36.020 Purpose.
- 3.36.030 Definitions.
- 3.36.040 Constitutional exemptions.
- 3.36.050 Other exemptions.
- 3.36.060 Telephone users tax.
- 3.36.070 Electricity users tax.
- 3.36.080 Gas users tax.
- 3.36.090 Interest and penalty.
- 3.36.100 Actions to collect.
- 3.36.110 Duty to collect--Procedures.
- 3.36.120 Additional power and duties of Tax Administrator.
- 3.36.130 Assessment--Administrative remedy.
- 3.36.140 Records.
- 3.36.150 Refunds.
- 3.36.160 Termination or suspension of utility user tax.

3.36.010 Title.

This chapter shall be known as the utility user tax ordinance of the City. (Prior code § 9-4.1)

3.36.020 Purpose.

This chapter is enacted solely to raise revenue for the general governmental purposes of the City. All of the proceeds from the tax imposed by this chapter shall be placed in the City's General Fund and used for the usual and current expenses of the City. (Prior code § 9-4.2)

3.36.030 Definitions.

Whenever used in this chapter, the following words and phrases shall be construed as defined in this section.

"Billing agent" means any person or corporation providing monthly charges for electric utility products and services rendered to be paid for by the service user. Such billing agents may include, but are not limited to, the electric or gas corporation franchised to operate in the City, the energy service provider providing electrical energy and/or services to the service user, or both, or any entity working as an agent of the aforementioned.

"City" means the City of Norwalk.

"Electrical corporation, gas corporation and telephone corporation," means as defined in Sections 218, 222 and 234, respectively, of the California Public Utilities Code, except "electrical corporation" and "gas corporation" shall also be construed to

include any municipality, public agency or person, including an energy service provider, engaged in the selling or supplying of electrical power or gas or water to a service user.

"Energy service provider (ESP)" means any person or entity, including a direct access provider, other than the electrical corporation franchised to serve the City, providing electrical energy or related products and services to service users.

"Month" means a calendar month.

"Nonutility supplier" means (1) a supplier of electricity, other than an electrical corporation franchised to serve the City or an energy service provider, that generates electrical energy in capacities of at least fifty (50) kilowatts for its own use or for sale to others; or (2) a supplier of gas, other than a gas corporation franchised to serve the City, that sells or supplies gas to other users within the City.

"Person" means any domestic or foreign corporation, firm, association, syndicate, joint stock company, partnership of any kind, joint venture, club, Massachusetts business or common law trust, society, individual, including an energy service provider (ESP) or billing agent.

"Service supplier" means any entity or person, including but not limited to an electrical corporation franchised to service the City, an energy service provider, or a billing agent, that is required to collect or self-impose and remit a tax as imposed by this chapter.

"Service user" means a person required to pay a tax imposed by this chapter.

"Tax administrator" means the Director of Finance/City Treasurer of the City of Norwalk or his or her designee. (Ord. 1486 §§ 5, 6, 1998; prior code § 9-4.3)

3.36.040 Constitutional exemptions.

Nothing in this chapter shall be construed as imposing a tax upon any person when imposition of such tax upon that person would be in violation of the Constitution of the United States or that of the State of California. (Prior code § 9-4.4)

3.36.050 Other exemptions.

The City Council may, by order or resolution, establish one or more classes of persons or one or more classes of energy, products and services otherwise subject to payment of a tax imposed by this chapter and provide that such classes of persons or service shall be exempt, in whole or in part from such tax. The Tax Administrator shall prepare a list of the persons exempt from the provisions of this chapter by virtue of this section and furnish a copy thereof to each service supplier. (Ord. 1486 § 7, 1998; prior code § 9-4.5)

3.36.060 Telephone users tax.

A. There is imposed a tax on the amounts paid for any interstate, intrastate and international telephone communication services, including cellular telephone services and other telephone services that gain access to the public switched network (PSN) by means of various technologies, by every person in the City using such services. The tax imposed by this section shall be at the rate of five and one half percent of the charges made for such services and shall be paid by the person paying for such services.

B. As used in this section, the term "charges" shall not include: (1) charges for services paid for by inserting-coins into the coin-operated telephones except that where such coin-operated service is furnished for a guaranteed amount, the amounts paid under such guarantee plus any fixed monthly or periodic charge shall be included in the base for computing the amount of tax due; (2) charges for any type of service or equipment furnished by a supplier subject to Public Utility regulations during any period in which the same or similar service or equipment are also available for sale or lease from persons other than a service supplier subject to Public Utility regulations; or (3) charges related to late payments, returned checks and collection charges. The term "telephone communication services" does not include land mobile service or maritime mobile services as defined in Section 2.1 of Title 47 of the Code of Federal Regulations, which do not gain access to the public switched network (PSN). The term "telephone communication services" refers to that service which provides access to a telephone system and the privilege of telephone quality communication with substantially all persons having telephone stations which are part of such telephone system.

C. The tax imposed by this section shall be collected from the service used by the person providing the intrastate, interstate and international telephone communication services, or the person receiving payment for such services. The amount of the tax collected in one month shall be remitted to the Tax Administrator on or before the last day of the following month; or at the option of the person required to collect and remit the tax, an estimated amount of tax collected, measured by the tax bill in the previous month, shall be remitted to the Tax Administrator on or before the last day of each month.

D. Notwithstanding the provisions of subsection A of this section, the tax imposed under this section shall not be imposed upon any person for using intrastate, interstate and international telephone communication services to the extent that the amounts paid for such services are exempt from or not subject to the tax imposed under Division 2, Part 20 of the California Revenue and Taxation Code, or the tax imposed under Section 4251 of the Internal Revenue Code. (Ord. 1517, Exh. A (part) 2001; Ord. 1505 § 1, 2000; Ord. 1486 §§ 8, 9, 1998; prior code § 9-4.6)

3.36.070 Electricity users tax.

A. There is imposed a tax upon every person in the City using electrical energy in the City. The tax imposed by this section shall be at the rate of five and one half percent of the charges made for such energy and shall be paid by the person using the energy. The tax applicable to electrical energy provided by a nonutility supplier shall be determined by applying the tax rate to the equivalent charges the service user would have incurred if the energy used had been provided by the electrical corporation franchised by the City or energy service provider. Rate schedules for this purpose shall be available from the City. Nonutility suppliers shall install and maintain an appropriate utility-type metering system which will enable compliance with this section. "Charges," as used in this section, include charges made for (1) metered energy; and (2) minimum charges for service, including customer charges, service charges, demand charges, standby charges and all other annual and monthly charges, fuel or other cost adjustments. "Charges," shall not include charges related to late payments, returned checks, and collection charges.

B. As used in this section, the term "using electrical energy" shall not be construed to mean the storage of such energy by a person in a battery owned or possessed by him or her for use in an automobile or other machinery device apart from the premises upon which the energy was received; provided, however, that the term shall include the receiving of such energy for the purpose of using it in the charging of batteries; nor shall the term include electricity used and consumed by an electric utility supplier in the conduct of its business as an electric public utility; nor shall the term include the mere receiving of such energy by an electric public utility or governmental agency at a point within the City for resale; or the use of such energy in the production or distribution of water by a public utility or governmental agency.

C. The tax imposed in this section shall be collected from the service user by any billing agent based on charges made for such energy. When a service user receives a bill from both the energy service provider and the electric utility franchised to serve the City, the electric utility franchised to serve the City shall calculate and remit only the nongeneration portions of the customer bill. Each energy service provider shall calculate, collect and remit the appropriate utility user tax on their respective applicable charges. The tax shall be self-imposed by nonutility suppliers as to their own use.

D. Notwithstanding the provisions of Section 3.36.130A, if the amount paid by a service user is less than the full amount of the energy charge and tax which has accrued for the billing period, such amount and any subsequent payments by a service user shall be applied to the energy charge first until such charge has been fully satisfied. Any remaining balance shall be applied to taxes due.

E. A service user who receives electrical energy directly from a provider not under the jurisdiction of this chapter or who otherwise is not having the full tax due on the use of such energy billed and collected by the person supplying the energy shall report such fact to the Tax Administrator and remit the tax due directly to the City within thirty (30) days of such use. (Ord. 1517, Exh. A (part) 2001; Ord. 1505 § 2, 2000; Ord. 1486 §§ 11, 12, 1998; prior code § 9-4.7)

3.36.080 Gas users tax.

A. There is imposed a tax upon every person in the City, other than a gas corporation or electrical corporation, using gas which is transported through mains or pipes. The tax imposed by this section shall be at the rate of five and one half percent of the charges made for such gas and shall be paid by the person using the gas. The tax applicable to gas provided by nonutility suppliers shall be determined by applying the tax rate to the equivalent charges the service user would have incurred if the gas or gas transportation had been provided by the gas corporation franchised by the City. "Charges," as used in this section, include: (1) charges for gas which is delivered through mains or pipes; (2) minimum charges for such services, including customer charges, service charges, and annual and monthly charges.

B. There shall be excluded from the base on which the tax imposed in this section is computed: (1) charges made for gas which is to be resold; (2) charges made for gas sold for use in the generation of electrical energy or for the production or distribution of water by a public utility or governmental agency; (3) charges made by a gas public utility for gas used and consumed in the conduct of the business of gas public utilities; (4) charges made for gas used in the propulsion of a motor vehicle, as

that phrase is defined in the Vehicle Code of the State of California, utilizing natural gas; (5) charges related to late payments, returned checks and collection charges; and (6) charges made for gas used by a nonutility supplier to generate electrical energy for its own use or for sale to others provided the electricity so generated is subject to the tax in accordance with Section 3.36.070.

C. The tax imposed in this section shall be collected from the service user by the person selling or transporting the gas. A person selling only transportation services to a user for delivery of gas through mains or pipes shall collect the tax from the service user based on the transportation charges. The person selling or transporting the gas shall, on or before the twentieth of each calendar month, commencing on the twentieth day of the calendar month after the effective date of this section, make a return to the Tax Administrator stating the amount of taxes billed during the preceding calendar month. At the time such returns are filed, the person selling or transporting the gas shall remit tax payments to the Tax Administrator in accordance with schedules established or approved by the Tax Administrator. A service user who receives gas directly from a provider not under the jurisdiction of this chapter or who otherwise is not having the full tax due on the use of gas billed and collected by the person selling or transporting the gas shall report such fact to the Tax Administrator and remit the tax due directly to the City within thirty (30) days of such use. (Ord. 1517, Exh. A (part) 2001; Ord. 1505 § 3, 2000; Ord. 1486 § 13, 1998: prior code § 9-4.8)

3.36.090 Interest and penalty.

A. Taxes collected from a service user which are not remitted to the Tax Administrator on or before the due dates provided in this chapter are delinquent and are subject to penalties and interest.

B. Any person who fails to remit taxes collected in the time required by this chapter shall pay a penalty of five percent of the amount of the tax owed, and if not remitted within two working days after the date of delinquency, shall pay a penalty of twenty (20) percent of the amount of tax owed. Such penalty shall attach to the amount of tax due and shall be paid by the person required to collect and remit the tax.

C. When fraud or gross negligence in reporting and remitting tax collections is discovered, the Tax Administrator shall have power to impose additional penalties of twenty (20) percent of taxes owed upon persons required to collect and remit taxes under the provisions of this chapter. (Prior code § 9-4.9)

3.36.100 Actions to collect.

Any tax required to be paid by a service user under the provisions of this chapter shall be deemed a debt owed by the service user to the City. Any such tax collected from a service user which has wilfully been withheld from the Tax Administrator shall be deemed a debt owed to the City by the person required to collect and remit. Any person owing money to the City under the provisions of this chapter shall be liable to an action brought in the name of the City for the recovery of such amount. (Prior code § 9-4.10)

3.36.110 Duty to collect--Procedures.

The duty to collect and remit the taxes imposed by this chapter shall be performed as follows:

A. Notwithstanding the provisions of Section 3.36.080C, the tax shall be collected insofar as practicable at the same time as and along with the charges made in accordance with the regular billing practices of the service supplier. Where the amount paid by a service user to a service supplier is less than the full amount of the energy charge and tax which has accrued for the billing period, such payment and any subsequent payments by a service user shall be applied to the utility charge first until such charge has been fully satisfied. Any remaining balance shall be applied to taxes due. In those cases where a service user has notified the service supplier of his refusal to pay the tax imposed on energy charges, Section 3.36.130C will apply.

B. The duty to collect tax from a service user shall commence with the beginning of the first full regular billing period applicable to the service user where all charges normally included in such regular billing are subject to the provisions of this section. Where a person receives more than one billing, one or more being for different periods than another, the duty to collect shall arise separately for each billing. (Prior code § 9-4.11)

3.36.120 Additional power and duties of Tax Administrator.

A. The Tax Administrator shall have the power and duty, and is directed to enforce each and all of the provisions of this chapter.

B. The Tax Administrator shall have the power to adopt rules and regulations not inconsistent with provisions of this chapter for the purpose of carrying out and enforcing the payment, collection and remittance of the taxes imposed by this chapter. A copy of such rules and regulations shall be on file in the Tax Administrator's office.

C. The Tax Administrator may make administrative agreements to vary the strict requirements of this chapter so that collection of any tax imposed may be made in conformance with the billing procedures of particular service suppliers so long as such agreements result in collection of the tax in conformance with the general purpose and scope of this chapter. A copy of each such agreement shall be on file in the Tax Administrator's office.

D. The Tax Administrator shall determine the eligibility of any person who asserts a right to exemption from the tax imposed by this chapter. The Tax Administrator shall provide the service supplier with the name of any person who the Tax Administrator determines is exempt from the tax imposed by this chapter, together with the address and account number to which service is supplied to any such exempt person. The Tax Administrator shall notify the service supplier of termination of any person's right to exemption hereunder, or the change of any address to which service is supplied to any exempt person. (Prior code § 9-4.12)

3.36.130 Assessment--Administrative remedy.

A. The Tax Administrator may make an assessment for taxes not remitted by a person required to remit.

B. Whenever the Tax Administrator determines that a service user has deliberately withheld the amount of the tax owed by him or her from the amounts remitted to a person required to collect the tax, or that a service user has refused to pay the amount of tax to such person, or whenever the Tax Administrator deems it in the best interest of the City he or she may relieve such person of the obligation to collect

taxes due under this chapter from certain named service users for specified billing periods.

C. The service supplier shall provide the City with amounts refused and/or unpaid along with the names and addresses of the service users neglecting to pay the tax imposed under provisions of this chapter. Whenever the service user has failed to pay the amount of tax for a period of two or more billing periods, the services supplier shall be relieved of the obligation to collect taxes due.

D. The Tax Administrator shall notify the service user that he or she assumed responsibility to collect the taxes due for the stated periods and demand payment of such taxes. The notice shall be served on the service user by handing it to him or her personally or by deposit of the notice in the United States mail, postage prepaid, addressed to the service user at the address to which billing was made by the person required to collect the tax; or, should the service user have changed his or her address, to his or her last known address. If a service user fails to remit the tax to the Tax Administrator within fifteen (15) days from the date of the service of the notice upon him or her, which shall be the date of mailing if service is not accomplished in person, a penalty of twenty-five (25) percent of the amount of the tax set forth in the notice shall be imposed, but not less than five dollars (\$5.00). The penalty shall become part of the tax required to be paid by this chapter. (Prior code § 9-4.13)

3.36.140 Records.

It shall be the duty of every person required to collect and remit to the City any tax imposed by this chapter to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he or she may have been liable for the remittance to the Tax Administrator, which records the Tax Administrator shall have the right to inspect at all reasonable times. (Prior code § 9-4.14)

3.36.150 Refunds.

A. Whenever the amount of any tax has been overpaid or paid more than once or has been erroneously or illegally collected or received by the Tax Administrator under this chapter, it may be refunded by the City as provided in this chapter.

B. Notwithstanding the provisions of subsection A of this section, a service supplier may claim a refund; or take as credit against taxes remitted the amount overpaid, paid more than once, or erroneously or illegally collected or received when it is established that the service user from whom the tax has been collected did not owe the tax; provided however, that neither a refund nor a credit shall be allowed unless the amount of the tax erroneously or illegally collected has either been refunded to the service user or credited to charges subsequently payable by the service user to the person required to collect and remit. A service supplier that has collected any amount of tax in excess of the amount of tax imposed by this chapter and actually due from a service user, may refund such amount to the service user and claim credit for such overpayment against the amount of tax which is due upon any other monthly returns; provided, such credit is claimed in a return dated no later than three years from the date of overpayment.

C. No refund shall be paid under the provisions of this chapter unless the claimant establishes his or her right thereto by written records showing entitlement thereto.

D. Notwithstanding other provisions of this chapter, whenever a service supplier, pursuant to an order of the California Public Utilities Commission or a court of competent jurisdiction, makes a refund to service users of charges for past utility services, the taxes paid pursuant to this chapter on the amount of such refunded charges shall also be refunded to service user, and the service supplier shall be entitled to claim a credit for such refunded taxes against the amount of tax which is due upon the next monthly returns. In the event this chapter is repealed, the amounts of any refundable taxes will be borne by the City.

E. A service supplier may refund the taxes collected to the service user in accordance with this chapter or by the service supplier's customary practice.

Any tax required to be paid by a service user under the provisions of this chapter shall be deemed a debt owed by the service user to the City. Any such tax collected from a service user which has wilfully been withheld from the Tax Administrator shall be deemed a debt owed to the City. (Prior code § 9-4.15)

3.36.160 Termination or suspension of utility user tax.

The service supplier shall, upon notification by the City, terminate or suspend any utility user tax as to each service user commencing with the first full billing period applicable to such user which occurs after the effective day of such action by the City Council. (Prior code § 9-4.16)

RESOLUTION NO. 03-41

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NORWALK REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES TO RENDER SPECIFIED SERVICES TO THE CITY RELATING TO THE CONDUCT OF A SPECIAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, SEPTEMBER 30, 2003

WHEREAS, a Special Municipal Election is to be held in the City of Norwalk on Tuesday, September 30, 2003; and

WHEREAS, in the course of conduct of the election it is necessary for the City to request services of the County; and

WHEREAS, all necessary expenses in performing these services shall be paid by the City of Norwalk;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF NORWALK, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. That pursuant to the provisions of §10002 of the Elections Code of the State of California, this City Council requests the Board of Supervisors of the County to permit the County Election Department to prepare and furnish to the City for use in conducting the election the computer record of the names and addresses of all eligible registered voters in the City in order that the City may print labels to be attached to self-mailer sample ballot pamphlets; and will also furnish to the City printed indices of the voters to be used by the precinct board at the polling place, and will make available to the City additional election equipment and assistance according to state law.

Section 2. That the City shall reimburse the County for services performed when the work is completed and upon presentation to the City of a properly approved bill.

Section 3. That the City Clerk is directed to forward without delay to the Board of Supervisors and to the County Election Department, each a certified copy of this resolution.

Section 4. That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

PASSED, APPROVED AND ADOPTED this 1st day of July, 2003.



**CHERI KELLEY
VICE MAYOR**


ATTEST:

I, **Gail A. Vasquez**, City Clerk of the City of Norwalk, California **DO HEREBY CERTIFY** that the foregoing Resolution, being **Resolution 03-41** has been duly signed by the Vice Mayor and attested by the City Clerk, all at a regular meeting of the Norwalk City Council, held July 1, 2003, and that same was approved and adopted by the following vote to wit:

AYES: Councilmembers Luera, Ramirez and Stefenhagen, and Vice Mayor Kelley

NOES: None

ABSENT: Mayor Mendez


GAIL A. VASQUEZ
CITY CLERK